IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.4926 OF 2006

Anil Kumar Gokuldas Kamdar .. Petitioner.

V/s.

The Commissioner of Customs
& Others .. Respondents.

Mr.R.R. Shah with Mr.Sachwani for the petitioner.

Mr.P.A. Dube with Mr.Anil Singh for the respondents.

CORAM : H.L. GOKHALE &
J.P. DEVADHAR, JJ.

DATED : 23RD AUGUST, 2006.

P.C. :

1. Heard Mr.Sachwani in support of this petition. Mr.Dube appears for the respondents.

2. The petition seeks to challenge the order passed by the CESTAT whereby the penalty imposed on the petitioner for illegal import has been confirmed though it has been reduced to some extent. The allegation against the petitioner was that he was party to a scheme to import various articles under the guise of Transfer of Residence Rules, 1978. After his arrest, he has given admissions under Section 108 of the Customs Act, 1962 on June 3, 1994. In those statements, he has admitted his participation in those activities. It is not

permissible for him to get away from his statements. He has clearly stated that he has invested his monies in that entire transaction with a view to earn more amount. It is, after considering that statement, that the order in original have been passed by the authorities directing confiscation of the goods and also imposing penalty under Section 112(b) of the Customs Act, 1962. That penalty has been reduced by the CESTAT.

3. Mr.Sachwani, learned counsel for the petitioner submitted that he has brought on record certain contradictions by cross-examining the officers of the department. These statements cannot take away the force of his own admissions which are permissible as acceptable evidence when the statement is recorded under Section 108 of the Customs Act, 1962. This being the position, in fact, the CESTAT has been generous to him by reducing the penalty amount.

4. We do not think that we should interfere in any such order. The petition is dismissed in limine.

(H.L. GOKHALE, J.)

(J.P. DEVADHAR, J.)